

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Provide an Income Tax Deduction for Teachers To Account for the Purchase of Supplies

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5122, sub-§2, ¶Y is enacted to read:

Y. For an individual employed full time during the tax year as a teacher certified under Title 20-A, chapter 501, an amount equal to 2% of gross income from employment as a teacher.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2007.

SUMMARY

This bill provides an income tax deduction for full-time teachers equal to 2% of their gross income from teaching. The deduction is intended to compensate teachers for supplies and other items they purchase without reimbursement to support their work.